G R S 59]

GENERAL AND REVENUE SECRETARIAT

19 10 11
(Municipal)

File No. 80-97

Serial Nos. 13—24

Papers Filed.

Month August 1910

SUBJECT

Audit of accounts and defalcation of Municipal Revenue in the Bangalore city Municipality

PREVIOUS REFERENCES	LATER REFERENCES
	Jul 80-09 Js 9, 10, 21, 22

8855

G.R.S 11] 1909-10

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No 80-09

FILE HEADING

Audit of accounts and defalcation of Municipal revenue in the Bangalore City Municipality

From

The Comptroller

No 6337 Dated 7-6-1910 Received 8-6-1910

Diary No 8855	Enclos 3	Spare Copies	Serial No 23

BRIEF ABSTRACT OF LETTER

Brings to notice certain defalcation of municipal revenue in ~~the~~ Diversion of the Bangalore city Municipality found out in the course of audit and states that additional defalcations to the extent of Rs 396-12-5 ~~had~~ already ~~been~~ known to the municipal authorities was not reported by them either to the Audit office or to Govt under Art 20 of the Civil Account Code Volume I; and requests that orders may be immediately issued ~~for~~ directing that the procedure laid down in Art 20 of the C.A Code Vol I should be followed

NOTES AND ORDERS

Submitted for orders

ABN 13/6/10

2 As suggested by the Comptroller, art 20 of the C.A Code

Notes—First sheet

GPB—,000—3-1-07

G R. S. 12]
General and Revenue Secretariat

5555 (2

Ind File No. 80 of 190 9.

Serial No.

Civil Account Code may be made applicable to all losses of public money, whether of Govt or any other fund under their control and the procedure therein laid down directed to be followed -

2 A report may be called for from the President as regards the defalcations referred to in the Comptroller's letter and as to the action which has been taken to bring the offender to justice - Please put up draft.

1L 6-10 Hill

4 Draft put up.

Offg - 5 Submitted

Secy to Govt 6/Ocr 26 6-10 Hill

2588 / 27.6.10

7 Approved - There is a standing order of Govt issued a few years ago that all such cases should be immediately reported to Govt. Please trace it

Hill 27/6/10 P S O

Note—Contin. sheet

GPB—11,000—27-4-09

H. & B. 12]
General and Revenue Secretariat

Serial No

Genl (File No. 80 of 1907) 725

Take order
28-6-10 Telle

24 the Pres[t], Bangalore City Munpl Council[r] No 7-1910.

9 forwards copy of S[l] N[o] 23 and requests him to submit a full report as regards the defalcation therein and to state what action has been taken to bring the offender to justice and why the matter was not reported to Govt as required by the standing orders

10 Please see G O No H 3186 227 S R 45-05-3 & 18th Nov 1905

11 Submitted
20 1910 12/81 (Cr) 21 7 10 Telle

2.31 / 23 7 10

15 Seen 1st N 22/7/10

From the President N[o] 33 & 25-7-10

14 Requests to be furnished with a copy of the Govt order referred to in Sl 24 supra

15 Draft forwarding a spare copy of the Govt order is submitted for approval

Issue
2 8 10 Telle

1910

[illegible]GPB—[illegible]—27-4-09

Rec —(3) 18]

Department

19[illegible]

From

N CHAKRAVARTI, Esq, M A, F R A S, etc,

Comptroller to the Govt of H H the Maharaja of Mysore

To

Esq,

Secretary to the Govt of Mysore,

[illegible] *Dept*

Dated

Despatched 7-6-10

Received

No 6337 {3

Subject-matter

Requesting that orders may issue immediately prescribing that the procedure should be followed and incompetence will should render the at fault liable to good the loss to the further proceedings

GPB—1 000—[illegible]-09

It is requested that in future communications on the subject, the No. and date of this letter and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller Mysore Government

No 6337 Ex-3 OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 7 June 1910

FROM

J S CHAKRAVARTI, Esq, MA, FRAS, etc,
Comptroller to the Government of His Highness the Maharaja of Mysore

Jnl 80-09/8/23

To

C. S: Balasundram Iyer Esq, B.A.,
Offg. *Secretary to the Government of Mysore,*
General & Revenue *Departments*

Sir,

I have the honor to bring to your notice that while auditing the accounts of the House, Water and Lighting Taxes Collec-tion of the IXth (Malleswaram) Division of the Bangalore City Muni-cipality, a defalcation of Rs 98 1 5 was first detected by the Auditors. On enquiry at the Collectors Office, it was found that a defalcation of Rs 394 12 5 on this account was already known to the Municipal Authorities It has to be noted however that the amount found out in course of Audit is separate from the amount of Rs 394 12 5 already within the knowledge of the Municipal Authorities.

The fact of the defalcation of Rs 394 12 5 became known to the Municipal Authorities in November/1909 and the shan---bogue was suspended A sum of Rs 297 13 8 has since been recovered from the party up to date and the balance of Rs 96 14 9 on that account in addition to Rs.98 1 5, has still to be recovered.

As soon as the defalcation was brought to the notice of the President, he ought to have, as reqired by Article 20, Civil Account Code, Volume I, 7th Edition, made a report to Government and to me, and such a report does not seem to have been made

I ventured to state that in Madras, the provision of Article 20 have been held to be applicable to all losses of public money whether of Government or any other fund under their control, vide Article 64, Municipal Account Code of Madras, and the reason for it is obvious and it would certainly be desirable that this pro-cedure should be laid down to be followed by all officers in this State.

It is perhaps the absence of, or inattention to, this rule that has prevented defalcations being reported at once and thereby increased the difficulties of the situation and perh haps, in some cases, lead to matters being not brought to light at all

I request that orders may issue immediately pres-cribingthat the above procedure should be followed and that non-compliance with it should render the officer at fault liable to make good the loss without further question

I append the details of the figures in the case cited above for the information of Government.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller

HR

Statement of defalcated items from the collections of the IXth Division (Halleswaram) by Shanbogue Narasimha Sastry, furnished by the Collector of Municipal Taxes of the Bangalore City Municipality.

Door No	Name of Street.	Name of rate-payer	Due to year.	Rs. a. p.	Date of Collection
42	3d, Sampigay Road	Annagi Rau	04-05	5 12 9	7-10-09
50	Do	Srinivasachar for Rama Rau	08-09	1. 12. 9	7-10-09
/2	New Cross Road	Lakshman Rao	08-09	5- 6. 5	12-10-09
7	6th Cross Road	Chikka	08-09	0. 14. 5.	12-10-09
5	5th Cross Road	Mir Minudin	08-09	0. 14. 5	16-10-09
7	Md. Ghouse Saib Lane	Gopalaswami Naidu	06-07	3. 9. 7	20-10-09
6	5th. Cross Road	Mir Hyder Hussain	03-04	3. 9. 8	
11/1	Hosagattahully	Munivenkatappa	08-09	4. 0. 0	31-10-09
6	5h Cross Road	Mir Hyder Hussain	04-05	3. 9. 8	
	Do	Do	05-06	3. 6. 5	
18/1	69th Main Road	R. Narasimachar	08-09	7. 12. 9	6- 6/7 -09
7&1	Hosaguttahalli	Rangappa	08-09	1. 12. 9	..
101	Do	Allaudin	08-09	3. 9. 7	..
20	Jaksandra	Sanya	..	2. 11. 3	..
25	Bevinamarada Road	Ramaseshya	..	4. 8. 0	..
10	6th Cross Road	Narisinga rau	..	0. 14. 5	..
19	Jaksandra	Thulisarma	..	0. 2. 5	..
1	Mahratta Subba Rau galli	Kasi Rau	..	1. 5. 8	8-.7-09
17	Hosagattahalli	Chikkanna	..	3.. 9. 7	9- 7-09
18	East Park Road	Alasingrachar	.	4. 8. 0	9- 709
21	West Park Road	Vehkataramanappa	..	1. 13. 0	
40	Bevinamarada Road	Ramasastry	06-07	5. 6. 5	7- 7-09
14	5th Main Road	Venkatachar	..	5. 6. 5	4- 5-09
25	Jaksandra	Venkatamma	07-08	0. 14 5	..
8/1	Seshadripura	Sheshappa	..	10. 12. 9	..
1.	Jaksandra	Hajam Munieswami	08-09	5. 6. 5	12- 5-09
15	West Park Road	K. Surappa	..	4 8. 0	3- 4-09

N 917 Dis 9217 1910-11 ~~190~~

From

The President,
Municipal Council,
Bangalore City

To

The Secretary to the Court of His Highness the Maharaja of Mysore, Genl & Rev Depts

Dated 27th Bangalore

Despatched 28th July 1910

Received

General No 33
No

Enclosure No

Requesting to be furnished, for reference, with a copy of the Standing Orders of Government, referred to in his letter No. 134 dt 1.2.'71 Jud SO of 26

G.H.S 20]

File
Serial No. 4A/1910

Diary No of letter replied to 8855

No 134
ml80-09
87.10.

General and Revenue Secretariat
(Municipal
, the 190

To The President
Municipal

Date of issue 8/7/10

Signed by [illegible]

Sir,

I am directed to herewith copy of letter No-63 from the Comptr to the Govt of the Maharaja of Durpore, bring to notice a large defalcation in Municipal Revenue by [illegible] of the IX Division in the [illegible] City, and to request you will be good as to state what action has been taken to bring the offender to justice and why the matter was not reported to Govt, in time as required by the Standing Order XIII

For Secy
to Govt

(Submitted for report as to the steps taken and the defalcations referred to in the letter)

Ml 1/
27/6/10

SUBJECT

Statement of defalcated items from the collections of the IXth Division by Shanbogue Narasimha sastry, traced by the Auditors, of the Comptroller's Office.

Bill No.	Year	Locality	Door No.	Amount	Date
386	06-07	Jaksandra	14	3. 9. 8	20-3-07
382	06-07	do	12	0. 14 5	do
140	do	5th Main Road	2	10. 12. 9	4-4-07
375	do	Jaksandra	3	1. 12. 9	9-4-07
110/4	do	9th Main Road	93/4	0. 14. 5	24-4-07
259	do	3d Main Road	12	6. 4. 9	do
26	do	do	14	1. 12. 9	23-7-07
236	do	9th Main Road	3	3. 9. 8	1-8-07
13/3	do	3d Main Road	3/1	0. 14. 5	3-8-07
612	03-04 to 05-06	2d Main Road	56	4. 0. 0	28-1-08
624		2d Cross Road	65	5. 0. 0	11-12-09
496	04-05	..	8	1. 5. 8	12- 2-09
147	08-09	Hosaguttahalli	24	1. 5. 8	30-4-09
	..	Jaksandra	1	5. 6 5	12-5-09
	..	5th Cross Road	26	1. 12. 9	12-5-09
	..	3d Main Road	3	0. 14. 5	12-5-09
	..	West Park Road	68/1	3. 2. 5	13-5-09
	..	..		2. 4. 0	15-5-09
	..	.	4	1. 12. 9	15-5-09
	07-08 & 08-09	11th Main Road	2	5. 6. 6	15-5-09
192	08-09	3d Cross Road	4/1	0. 14. 5	16-5-09
592	05-06 & 06-07	3d Main Road	40	4. 8. 0	9-6-09
26	..	..	14	2. 6. 4	23-2-06
247		8th Main Road	16	1. 12. 9	14-11-06
269	..	9th Main Road	1/8	3. 6.11	4-6-08
..		3d Main Road	14	7. 3. 3	3-9-07
214/1		7th Main Road	1/1	7. 3. 3	17-7-07

Door No.	Name of Street.	Name of Rate-Payer	Due to year	Rs. a. p.	Date Collected.
		Carried forward.		206. 9. 8	
		Excess Water Account			
12	West Park Road	F.s. Ragavachar	4th Quar. 07-08	7. 8. 0	
	4th Main Road	Cheluva Iyengar	July/07 March/09	3. 0. 0	
	Mudaliar Block	Tholasiamma	Sep/07	1. 8. 0	
	7th Main Road	D. Venkatarama Iyer	4th Quar 08-09	11. 4. 0	
80	3d Sampangy Road	Muthia	" "	9. 0. 0	
	4th Main Road	Govinda Rao	" "	0. 12. 0	
18	5th Main Road	H. S. Krishna Iyengar	" "	3. 0. 0	
5	4th Main Road	K. Rama Rau	" "	1. 8. 0	
				37. 8. 0	
		Site Value. AAccount			
521	Devastanada Road	Sampangi Mudali		13. 12. 0	31-10-09
188	Mohemedan Block	Syed Peer Sahib		30. 0. 0	3-11-09
"	Do	Do		10. 0. 0	16-10-09
				53. 12. 0	
		Grand Total		297. 13. 8	

The date of Collection is not known

N. B. The amounts of Rs.297-13-8 specified in the above statement has recovered from the Shanbogue.

The following amounts have not yet been made good by the Shanbogue.

1-2	8th Main Road	Kuppuswamy Chetty	08-09	54. 0. 0	
22	7th Cross Road	Subbaraya chetty	08-09	2. 11. 3	
25	Jakkandra	venkatamma	06-07	0. 14. 5	
20	3d Main Road	Rudrappa	08-09	6. [illegible] 0	

Copy of the statement of defaulted items from the collections of the IXth Di-vision (Malleswaram) by Shanbogue Narasimha Sastry, furnished by the Collector of Municipal Taxes of the Bangalore City Municipality.

Door No.	Name of Street.	Name of rate-payer	Due to year.	Rs. a. p.	Date of Collection
42	3d. Sampigay Road	Annagi Rau	04-05	5 12 9	7-10-09
50	Do	Srinivasachar for Rama Rau	08-09	1. 12. 9	7-10-09
1/2	New Cross Road	Lakshman Rao	08-09	5- 6. 5	12-10-09
7	6th Cross Road	Chikka	08-09	0. 14. 5.	12-10-09
5	5th Cross Road	Mir Minudin	08-09	0. 14. 5	16-10-09
7	Md. Ghouse Saib Lane	Gopalaswami Naidu	06-07	3. 9. 7	20-10-09
6	5th. Cross Road	Mir Ryder Hussain	03-04	3. 9. 8	
41/1	Hosagattahully	Munivenkatappa	08-09	4. 0. 0	31-10-09
6	5h Cross Road	Mir Ryder Hussain	04-05	3. 9. 8	
	Do	Do	05-06	3. 6. 5	
18/1	39th Main Road	R. Narasimachar	08-09	7. 12. 9	6- 6 -09
781	Hosaguttahalli	Rangappa	08-09	1. 12. 9	7 "
101	Do	Allaudin	08-09	3. 9. 7	"
20	Jaksandra	Sanya	"	2. 11. 3	"
25	Bevinamarada Road	Ramaseshya	"	4. 8. 0	"
10	6th Cross Road	Narisinga rau	"	0. 14. 5	"
19	Jaksandra	Thulisamma	"	0. 2. 5	"
1	Mahratta Subba Rau	Kasi Rau	"	1. 5. 8	8-. 7-09
17	Hosagattahalli galli	Chikkanna	"	3. . 9. 7	9- 7-09
18	East Park Road	Alasingrachar	"	4. 8. 0	9- 709
21	West Park Road	Venkataramanappa	"	1. 13. 0	
43	Bevinamarada Road	Ramasastry	06-07	5. 6. 5	7- 7-09
14	5th Main Road	Venkatachar	"	5. 6. 5	4- 8-09
25	Jaksandra	Venkatamma	07-08	0. 14. 5	"
3/1	Seshadripura	Sheshappa	"	10. 12. 9	"
1.	Jaksandra	Hajar Muriswami	08-09	5. 6. 5	12- 8-09
15	West Park Road	r Surappa	"	4. 3. 0	3- 4-09

25]

3/6/10

File No. 8057

Serial No.

ory No. of letter replied to 725

No. 1304
mlg0-07—ms
9.6.10.

eral and Revenue Secretariat
(Govt)
, the 190

To

The President of the
Bangalore City Municipal Council.

Date of issue 6.6.10

Signed by

Sir,

I am directed to refer to your letter No. 33 dated the 25th July 1910 requesting to be furnished with a copy of the standing orders of Govt referred to in the Surgl Office letter No. 134/Genl 80-07-24 dated the 8th July 1910.

Flag H

Referring to the above, I have the honour to forward a printed copy of the Govt order No. Je 3194-227/SR 45-05-3 dated the 18th Novr 1905 referred to above.

I have the honour to be,
Sir,
Your most obedient servant,

By order,

For Secy
9/6/10

over

SUBJECT

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 17th April 1911

READ—

Letter No 6337, dated 7th June 1910 from the Comptroller to Government bringing to notice defalcation of Municipal revenue to the extent of Rs 492 13 10 by P Narasimha Sastri, shanbhog of IX Malleswaram Division, Bangalore City discovered by the special auditors in the course of auditing the Municipal accounts and stating that the defalcation though known to the Municipal authorities was not reported to Government and to the Comptroller as required by Article 20 of the Civil Account Code Vol I, 7th Edition, and requesting that orders may be issued prescribing that the procedure laid down in Article 20 of the Civil Account Code should be followed and that non compliance with it would render the officer at fault liable to make good the loss without further enquiry

2 Correspondence ending with letter No 149 dated 24th December 1910 from the President Bangalore City Municipal Council submitting a detailed report regarding the defalcation of Municipal revenue by P Narasimha Sastri shanbhog of the IX Malleswaram Division and stating that no report was made to the Comptroller or to Government as Article 20 of the Civil Account Code referred to by the Comptroller is not applicable to Municipalities and as G O No Fl 3186 227—S R 45 05 3 dated 18th November 1905 was not available in the Municipal Office

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No 8487 527—ML 185 10 5, DATED BANGALORE, 17TH APRIL 1911

ORDER THEREON —The Heads of Departments and Deputy Commissioners of Districts are requested to report to Government in future, on their occurrence or immediately on discovery, all cases of embezzlement or loss of public money or stores resulting from fraud or negligence of individuals or other cause

2 A detailed report should be submitted stating the nature and extent of the loss, what the circumstances were which rendered the loss possible, how far it was due to defect of system of supervision, and how it can be avoided, and who the officers were that are responsible for the negligence Should any delay be apprehended in enquiring into the matter for the purpose of eliciting correct information, a preliminary report should invariably be forwarded at once

3 These instructions are applicable to all departments and to all items of Revenue, Provincial, Local and Municipal

C S BALASUNDARAM IYER
Offg Secy to Govt, Gen & Rev Dpts

To—All Heads of Departments
The Deputy Commissioners of Districts

Exd —C A

1910-11

[redacted]

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

[redacted]

[redacted]